

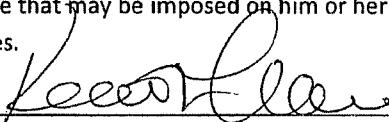
## **EXHIBIT E**

### **Declaration of Professor Kenneth Mann**

1. I, Kenneth Mann, declare under penalty of perjury the following:
2. I am Associate Professor of Law on the Faculty of Law at the Tel-Aviv University, where I have taught criminal procedure, evidence and criminal trial practice. I am also an Israeli attorney and practice criminal law.
3. As set forth more fully in my attached resume, I received my B.A. after graduating from the University of California, Berkeley in 1974 and received my J.D. from University of California, Berkeley, Boalt Hall Law School. Among other degrees, I received a Ph.D from Yale University in 1980. After moving to Israel from the United States, I practiced law in many capacities, including as a prosecutor in the District of Tel-Aviv's Tax Fraud Division and also as the Chief Public Defender in the Ministry of Justice, State of Israel.
4. I have been requested by Attorney Stuart Slotnick of New York to give my professional opinion in the matter defined below.
5. I am providing this Declaration as a professional opinion to be submitted to the honorable United States Federal Court in the Southern District of New York.
6. I hereby declare, as specified in my attached resume, that I am qualified to give the following opinion based on my background, research, experience and work as law professor and lawyer in the field of criminal law in the State of Israel.
7. I have been asked to give my opinion on the applicability of the law of extradition of the State of Israel to a situation in which a person convicted of certain crimes in United States Federal court would flee to Israel.
8. The following facts have been presented to me: The individual in question has been convicted in United States District Court of the following federal offenses:
  - 26 U.S.C.A. 7201, Attempt to Evade or Defeat Tax .
  - 26 U.S.C.A. 7206 Fraud and False Statements.
  - 18 U.S.C.A. 371 Conspiracy to Commit an Offense or to Defraud the United States.
9. In addition thereto, if that person flees the United States and goes to Israel before completion of any sentence imposed on him, he is likely to be indicted under section 18 U.S.C.A. 1073, Flight to Avoid Prosecution or Giving Testimony.
10. I have examined and analyzed all of the above-referenced statutes.
11. I have been asked whether a person convicted of the three offenses defined in section 8 of this declaration and indicted for the offense defined in section 9 of this declaration, is

extraditable to the United States upon request of the competent authorities in the United States.

12. My answer to this question is in the affirmative: the person is extraditable, and for the following reasons:
13. There exists and is in force under the laws of the State of Israel the Convention on Extradition between the Government of the State of Israel and the Government of the United States, signed December 1962 (hereinafter: the Convention). This Convention was amended by a Protocol signed by the Parties on July 6, 2005, which was ratified in Israel and entered in to force in Israel on January 10, 2007.
14. According to Article II Section 1 of the Convention "An offence shall be an extraditable offense if it is punishable under the laws in both Parties by deprivation of liberty for a period of one year or by a more severe penalty."
15. Under the laws of the State of Israel, illegal avoidance or evasion of personal or corporate tax on income is prosecuted under one of the following two sections of the Israeli Income Tax law.
  - Section 217 of the Income Tax Ordinance, "giving of incorrect tax report or incorrect tax information", which bears a maximum penalty of two years imprisonment.
  - Section 220 of the Income Tax Ordinance, "tax fraud, or intentional evasion of taxes" which bears a maximum penalty of seven years imprisonment".
16. Section 440 of the Criminal Code, "conspiracy to defraud," bears a maximum penalty of three years imprisonment.
17. Section 287 of the Criminal Code, "violation of court order", bears a maximum penalty of two years imprisonment, and is the law applicable to violation of "release from prison conditions" imposed by a court, including leaving the jurisdiction in violation of a court order.
18. Based on the following comparison of the Laws of the State of Israel with the Laws of the United States of America, it is clear that a person convicted of the above stated offenses in the United States will be extraditable to the United States if he flees to Israel before completing any sentence that may be imposed on him or her in the United States for the above indicated offenses.



Kenneth Mann,

August 3, 2008

Appendix

**Resume of KENNETH MANN**

**Law Offices:**

Mann & Co., Attorneys-at-Law  
91 Hachashmonaim St.  
Tel-Aviv 64733  
Israel

Professor of Law, Faculty of Law Tel-Aviv University

**Member of the Bar**

State of Israel

Washington, D.C.

**EDUCATION**

B.A., History and Philosophy, University of California, Berkeley, 1970

Faculty of Law, Legal Studies Program, Hebrew University, Jerusalem, 1974-1975

M.A., Law and Sociology, Center for the Study of Law and Society, Berkeley, 1974

Juris Doctor, Law, Boalt Hall Law School, University of California, Berkeley, 1975

Ph.D, Yale University, 1980

**PROFESSIONAL HISTORY**

Partner, Mann & Co, Attorneys-at- Law,

Professor of Law, Tel-Aviv University, since 1988

Chief Public Defender, Ministry of Justice, State of Israel 1996-2002

Associate Attorney, Caspi and Co., Litigation Depart., Tel-Aviv, 1994-1996

Director, Institute of Criminal Law, Tel-Aviv University, 1991-1994

Senior Research Fellow, Yale Law School, summers, 1985-1991

Distinguished Visiting Professor of Law, Rutgers University, Newark 1989

Prosecutor, District of Tel-Aviv, Tax Fraud Division, Ministry of Justice, 1982

Visiting Lecturer, Yale College, 1978-1980

Associate Attorney, Kostelanetz & Ritholz, New York City, 1977-78

Research Associate, Yale Law School, Program on White-Collar Crime, 1977-78

Research Associate, Yale Law School, Guggenheim Foundation Program, 1977

Instructor, Hebrew University, School for Overseas Students, 1976

**PROFESSIONAL ASSOCIATIONS & MEETINGS**

Committee for Review of Judicial Procedure for Voting on Convictions in Criminal Case, Ministry of Justice, present.

Standing Committee on Criminal Procedure, Supreme Court of Israel, 2000-2002

National Commission for the Examination of Regulations relating to Disclosure to the Media of Criminal Investigations, Israel, member, 1999- 2000

Wisconsin Public Defender, Annual Meeting, Keynote Speaker, 1999

Yale Law School Seminar on Law in the Middle East, 1997-2008  
(member: planning committee)

National Commission for the Examination of Judicial Discretion in Sentencing, Israel, member, 1998-1999

Development of Public Defender Services, Comparative Assessment, Workshop, Institute of Justice Studies, American University, Washington, D.C. 1997

National Commission for Revision of Police Powers, Ministry of Justice, Israel, member, 1985-1993

U.S. Department of Justice, National Institute of Justice, Panel on White-Collar Crime 1989

Conference of Criminal Careers, National Academy of Sciences, Washington, D.C., 1986

Consultant, U.S. Department of Justice, Law Enforcement Administration, 1977-1978

**PUBLICATIONS**

**BOOKS:**

Plea Bargaining, Theory and Practice in Comparative Perspective, Institute of Comparative Law, Hebrew University, 1981 (with Eliahu Harnon)

Defending White Collar Crime: A Portrait of Attorneys at Work,  
Yale University Press, 1985

Sitting in Judgement: Sentencing White Collar Offenders,  
Yale University Press, 1988 (with Stanton Wheeler & Austin Sarat)

**ARTICLES:**

"Public Support for Civil Liberties in Israel,"  
Social Science Quarterly, September 1977 (with Rita Simon)

"The Speedy Trial Act Planning Process,"  
Harvard Journal on Legislation, Spring 1979

"Sentencing of White Collar Offenders,"  
American Criminal Law Review, Spring 1980

"Dishonesty as an Element of Criminal Responsibility in Offenses of Breach of Trust," Tel-Aviv Studies in Law 1985, 505

"The Future of the Requirement of Voluntariness in the Interrogation of Suspects," Tel-Aviv Studies in Law 1986, 76

"Pretrial Detention in the District Court of Tel-Aviv," Tel-Aviv Studies in Law, 1988, 517

"Judicial Review and Fundamental Values in the Criminal Process: The Right to Representation in American Law and the Development of Israeli Law," Tel-Aviv Studies in Law, 1989, 557

"Criminal Defendants, Inequality, and Cross Examination," HaPraklit, 1990, 416

"Punitive Civil Sanctions: The Middleground Between Criminal and Civil Law: 101 Yale Law Journal 1795, 1992

"Punitive Civil Sanctions," Tel-Aviv Studies in Law, 1992, 243

"Distinctive Characteristics of White Collar Crime, Tel-Aviv Studies in Law, 1993, 415

"Procedural Rules and Information Control, in White Collar Crime Reconsidered, Northeastern University Press, 1993, 330

"Official and Social Implications of Arrests," Plilim, 1993, 278

"Due Process and Private Law," Tel-Aviv Studies in Law, 1995, 157

"Hearsay Evidence in War Crimes Trials," Israel Yearbook on Human Rights, 1995, 297

"The Right to a Hearing and Judicial Review of Prosecutorial Discretion," Plilim, 1997, 189

"Miscarriage of Justice and the Right to Representation," in Rights of the Accused, Crime Control and Protection of Victims, 31 Israel Law Review, 1997

"Beyond the Law of Evidence: Facts and Inequality in Criminal Defense" in Social Science, Social Policy, and the Law, 101, Edited by Patricia Ewick, Robert A. Kagan & Austin Sarat. New York, N.Y.: Russell Sage Foundation, 1999

**MONOGRAPHS:**

"Economic Crime in Israel: Law Enforcement and Norms of Legitimacy," in International Results of Research in Economic Crime, Max Planck Institut, Freiburg, 1985, 330

"Representation of Criminal Defendants in Israel," Jerusalem Institute for Israeli Studies, 1988

"Delay in Criminal Cases in the District Court of Tel-Aviv," Jerusalem Institute for the Study of Israel, 1989

"Section 10A of the Evidence Law," Office of the Prosecutor, Israel Defense Forces, 1989

"Disqualification of Judges," Office of the Prosecutor, Israel Defense Forces, 1990

"Evidence," Yearbook on Law, 1995, 745

"Criminal Procedure," Yearbook on Law, 1991, 333

"Criminal Procedure," in Introduction to the Law of Israel, Kluwer, 1995, 267

**REPORTS:**

"Forecasting the Impact of Legislation on Courts, National Academy Press,(K. Boyum ed.), 1980

"Report on Israel for the IX World Conference on Procedural Law, Lisbon, Portugal, 1991

"Prosecutorial Powers in Israel," in The Prosecutor of a Permanent International Criminal Court, Office of the Prosecutor of the International Criminal Tribunals, Max Planck Institute Freiburg, 1998

**BOOK REVIEWS:**

Book Review: White-Collar Crime: The Uncut Version, E. Sutherland, Yale University Press 1983, Corporate Crime, M. Clinard & P. Yeager, Free Press, 1980, in American Journal of Sociology 1986, 1474

"Human Rights Law and the Reagan Administration," A James, ed. In Israel Yearbook on Human Rights, 1987, 322

"White Collar Crime and the Poverty of Criminal Law," Law and Social Inquiry, 1992, 561